

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

ARIZONA DEPARTMENT OF REVENUE

[M13-59]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Which taxpayers may file a consolidated Arizona income tax return and what are the requirements; CTR 12-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

December 20, 2012

3. Summary of the contents of the substantive policy statement:

The ruling consists of the department's answers to various questions concerning the election to file a consolidated Arizona corporate income tax return.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes Arizona Corporate Income Tax Ruling CTR 94-10.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Arizona Department of Revenue
Tax Research & Analysis Section

Address: 1600 West Monroe
Phoenix, AZ 85007-2650

Telephone: (602) 716-6803

6. Information about where a person may obtain a copy of the guidance document and the costs for obtaining the guidance document:

Anyone wishing to obtain a copy of this document should call (602) 255-3381, or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
1600 West Monroe
Phoenix, AZ 85007-2650

This information is also available by visiting our web site at <http://www.azdor.gov>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

ARIZONA DEPARTMENT OF REVENUE

[M13-60]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

How does the subsequent sale or dissolution of some or all of the members of an affiliated group, which has elected to file Arizona consolidated income tax returns, affect the Arizona tax liabilities of the group; CTR 12-2

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

December 20, 2012

Notices of Substantive Policy Statements

3. Summary of the contents of the substantive policy statement:

Answers to questions regarding affect of the subsequent sale or dissolution of a member of an Arizona affiliated group on the tax liabilities of the group.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes Arizona Corporate Income Tax Ruling CTR 94-13.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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Tax Research & Analysis Section

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

ARIZONA DEPARTMENT OF REVENUE

[M13-61]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

What is household income for the purpose of determining eligibility for the property tax credit allowed under Arizona Revised Statutes (A.R.S.) § 43-1072, ITR 12-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

December 10, 2012

3. Summary of the contents of the substantive policy statement:

Provides guidance to taxpayers regarding the income that should be included when determining eligibility for the property tax credit.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes Arizona Individual Income Tax Ruling ITR 92-4.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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Tax Research & Analysis Section

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

ARIZONA DEPARTMENT OF REVENUE

[M13-62]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

What compensation received by a National Guard member or a member of the United States Reserves is considered compensation received for active service and eligible to be subtracted under Arizona Revised Statutes (A.R.S.) § 43-1022(19), ITR 12-2

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

December 10, 2012

3. Summary of the contents of the substantive policy statement:

Guidance for National Guard members and members of the United States Reserves for determining what income may be subtracted under A.R.S. § 43-1022(19).

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Arizona Department of Revenue
Tax Research & Analysis Section

Address: 1600 West Monroe
Phoenix, AZ 85007-2650

Telephone: (602) 716-6803

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

ARIZONA DEPARTMENT OF REVENUE

[M13-63]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Taxation of persons engaged in the business of renting and servicing portable toilets; TPR 12-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

December 18, 2012

3. Summary of the contents of the substantive policy statement:

The gross income from the business of renting portable toilets includes all charges for delivery, installation, and the servicing of the toilets.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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Tax Research & Analysis Section

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Phoenix, AZ 85007-2650

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